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thereby certify that this correspondence is being deposited with the U.S. Postal Service as first class mail in an envelope addressed to: Commissioner of Patents and Trademarks, Washington, D.C. 20231 on the date indicated below.

Diane Schwaiger

Date: November 20, 2002

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Masahiro FURO et al.

1966 - J. J. J. B. 1966

BENEVALEN SOLETING

Group Art Unit 1775

Serial No.:

10/087,566

Docket No. 134.142

Filed:

March 1, 2002

Confirmation No. 3943

For:

Insulating Substrate Boards for Semiconductor and Power Modules

SUBSTITUTION OF ATTORNEY

Assistant Commissioner for Patents Washington, D.C. 20231

Sir:

I hereby appoint the following attorneys/agents to prosecute the above-identified application and to transact all business in the U.S. Patent and Trademark Office connected therewith:

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SUBSTITUTION OF ATTORNEY

U.S. Serial No. 10/087,566 Inventors: FURO et al. Art Unit 1775

Attorney Docket 134.142

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All previous powers of attorney granted in this case are hereby revoked.

Respectfully submitted,

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TO 1700 MAIL ROOM

James E. Nilles
Attorney of Record
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Date: November 20, 2002

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